IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 19TH JANUARY 2007 / 29TH PAUSHA 1928

WP(C).No. 2216 of 2007(L)

PETITIONER:

R.A.MOIDUTTY,
A.K.STEELS, CHIRANELLUR, THRISSUR.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

1. SALES TAX OFFICER, KUNNAMKULAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. DEPUTY TAHSILDAR (RR),
THALAPPILLY TALUK OFFICE, WADAKKANCHERRY.

BY GOVT.PLEADER SRI SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN,J.

W.P.(C).NO.2216 OF 2007

Dated this the 19th day of January, 2007

JUDGMENT

Ext.P8 is an order passed by the Deputy Commissioner (Appeals) in an application for stay. As per the order, the petitioner is directed to pay 50% of the amount as a condition for granting of stay of recovery of the balance amount. It is contended that the order has been passed in a mechanical way. I have gone through the records of the case. According to the petitioner, the condition of 50% of the amount is excessive. It was noticing such circumstances and satisfying a prima facie case that the appellate authority has granted a stay, it cannot be said that the order was passed in a mechanical way. The condition for payment of 50% cannot be in the

factual situation held as excessive. The Appellate Authority has exercised the discretion properly and is not vitiated for any reasons calling for interference of this Court at this stage. However, the time for making the payment of 50% will stand extended by two weeks from today.

Writ Petition is dismissed subject to the observation as above.

P.R.RAMAN,
Judge.

kcv.